

106TH CONGRESS  
1ST SESSION

# H. R. 2805

For the relief of certain corporations from a tax liability incurred by the import in 1994 and 1995 of Halon-1211 for recycling purposes.

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IN THE HOUSE OF REPRESENTATIVES

AUGUST 5, 1999

Ms. KAPTUR introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

For the relief of certain corporations from a tax liability incurred by the import in 1994 and 1995 of Halon-1211 for recycling purposes.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. RELIEF FROM EXCISE TAX LIABILITY FOR IM-**  
4                       **PORT OF HALON-1211 FOR RECYCLING PUR-**  
5                       **POSES.**

6       In the case of the corporations with taxpayer identi-  
7       fication numbers 23-2342674 and 77-0384905—

8               (1) such corporations are relieved of liability for  
9       tax under section 4681 of the Internal Revenue  
10       Code of 1986 (including interest and penalties) for

1 the importation of recovered or recycled Halon-1211  
2 in 1994 and 1995, and

3 (2) all excise tax paid by such corporations for  
4 such importation under section 4681 of such Code  
5 shall be treated as an overpayment,

6 as of the date of receipt by the Secretary of the Treasury  
7 of a certificate evidencing the destruction by such corpora-  
8 tions, during the one-year period beginning on the date  
9 of the enactment of this Act, of 75,197 pounds of Halon-  
10 1211 at a facility approved by the Environmental Protec-  
11 tion Agency.

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